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Message Text

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PAGE 01 GEORGE 01327 311921Z

62
ACTION EB-11

INFO OCT-01 ARA-16 ISO-00 L-03 TRSE-00 CIAE-00 INR-11

NSAE-00 RSC-01 DRC-01 /044 W
---------- 055279
R 311430Z JUL 74
FM AMEMBASSY GEORGETOWN
TO SECSTATE WASHDC 0070

LIMITED OFFICIAL USE GEORGETOWN 1327

E.O. 11652: N/A
TAGS: EFIN, GY
SUBJECT: GOG ATTITUDE TOWARDS DOUBLE TAXATION TREATY

REF: STATE 162751

WHILE GOG HAS LEGISLATION WHICH PERMITS RELIEF FROM DOUBLE TAXATION TO OTHER COMMONWEALTH COUNTRIES AND 1973 AGREEMENT WITH CARICOM COUNTRIES ON AVOIDANCE OF DOUBLE TAXATION AND PREVENTION OF FISCAL EVASION, EMBASSY BELIEVES GOG WOULD NOT RPT NOT BE INTERSTED IN NEGOTIATING SATISFACTORY INCOME TAX TREATY WITH US. GOG'S HIGHLY NATIONALISTIC STAND ON FOREIGN INVESTMENT, ITS DISCOURAGEMENT OF EXPATRIATE EMPLOYMENT, AND TWO HIGHLY POLITICIZED CURRENT TAX DISPUTES WITH US-OWNED REYNOLDS GUYANA MINES APPEAR TO MAKEPANY REASONABLE AGREEMENT UNLIKELY. IN ANY EVENT, FEW US CITIZENS ARE EMPLOYED IN GUYANA AND IF REYNOLDS WILL BE NATIONALIZED BY END OF 1974 (AS GOG HAS PUBICLY CLAIMED), THERE WILL BE LITTLE US INVESTMENT IN GUYANA. WE, THEREFORE, BELIVE GUYANA IS NEITHER RECEPTIVE TARGET COUNTRY (REFTEL PARA TWO) FOR BILATERAL TAX TREATY NOR DOES LEVEL OF US ECONOMIC INVOLVEMENT REQUIRE SUCH AGREEMENT. MATTHEWS

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Message Attributes

Automatic Decaptioning: X
Capture Date: 01 JAN 1994
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Concepts: TAX AGREEMENTS, DOUBLE TAXATION, NEGOTIATIONS, FOREIGN POLICY POSITION
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Draft Date: 31 JUL 1974
Decaption Date: 01 JAN 1960
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Authority: boyleja
Disposition Case Number: n/a
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Disposition Date: 28 MAY 2004
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